

IN THE SPECIFICATION:

Please amend the paragraph beginning on page 81, line 25, as follows:

Then, as shown in FIG.50G, spacers 265a are formed over the black matrix 262, each in an area of no more than one of the color filters 263B, ~~263K~~^{263R}, 263G, by patterning the resist film 265 via the exposing and developing processes. In this case, the spacers 265a between the blue pixel regions and the red pixel regions are different in height from the spacers 265a between the red pixel regions and the green pixel regions and between the green pixel regions and the blue pixel regions by a height that corresponds to the level difference between the color filters 223R, 223G and the black matrix 262. In this fashion, the spacers having the different heights can be formed of the same material at the same time.